



ST. CHARLES PARISH

DEPARTMENT OF FINANCE

P.O. BOX 302 • HAHNVILLE, LOUISIANA 70057

(985) 783-5000 • Fax: (985) 783-2187


Website: www.stcharlesparish-la.gov • Email: finance@stcharlesgov.net

V.J. ST. PIERRE, JR.
PARISH PRESIDENT

GRANT M. DUSSOM, CPA
DIRECTOR



TO: V. J. St. Pierre, Jr., Parish President

FROM: Grant M. Dussom, CPA, Director of Finance 

SUBJECT: 2010 Annual Report

Presented herein is a complete operating report on the affairs of the Department of Finance for fiscal year 2010.

During 2010, one crucial position was required to be filled due to budget cuts from the Federal Government with regards to its Workforce Investment Act (WIA). For the past twenty years, Mrs. Angie Sierra has worked in a dual role with fifty percent of her salary being paid by WIA and the other paid by the Parish. Due to budget constraints, the decision was made to open a fulltime position in the Finance Department to cover both WIA duties and the normal payroll duties that Mrs. Sierra had tended to in her tenure. As Mrs. Sierra was not a civil service employee, this new position (Payroll Tech II) was first required to be let out in house. Although we received one bidder in house on the position, the person failed to pass the required examination, and thus the position was let out to the public. Mrs. Sierra was the only bidder and passed the examination with a 95% grade. As Mrs. Sierra was familiar with the position, very little training was required and thus there has no lapse in service, either in the WIA Department in regards to accounting work, or in the Finance's Department's Payroll group, therefore I feel that the Finance Department is at full operating capacity and it is as strong, if not stronger than it has ever been. This strength in part stems from the knowledge and dedication of J. Charles Oubre III and Ellen Cancienne, each with over 25 years experience in the Finance Department and given the influx of a younger generation into this Department, the knowledge that has been and will continue to be bestowed upon them from Mr. Oubre and Ms. Cancienne will indeed solidify the excellence and integrity of this department for years to come.

Ms. Ellen Cancienne was recognized with the distinguished honorable mention of the Charles E. Dunbar Award at the Statewide Annual Civil Service Meeting in New Orleans. This is a tremendous honor for Ellen who has contributed so much to this Parish since starting here 30 years ago. I am proud to see that she is not only recognized here in St. Charles Parish, but now also in the State of Louisiana. She, along with the other staff within the Finance Department represents the very best of what St. Charles Parish has

to offer. I am very proud of all the employees in the Finance Department and I am honored to serve as their Director.

Sales taxes totaled \$27.7 million, a decrease of approximately \$2.2 million from 2009. The Sales tax collection agent for the Parish estimates that the mini trend of increases witnessed from 2005 through 2008 will continue to drop, as evidenced in 2010, as the Katrina recovery and plant expansion slow down as well as the current recession in which the U.S. economy is witnessing. In fact, since 2008, the sales tax collected by the Parish has dropped by over \$4.4 million. This trend must continually be monitored as it inhibits the Parish's ability to complete capital projects. The increases witnessed in the past have allowed the Parish to pursue large Capital projects, specifically in the Roads and Drainage budget as well as allowed transfers from the General Fund to Recreation and Wastewater for projects. With the current trend of decreases though, such projects for the future will need to be delayed unless future spikes in tax revenue occur or alternate funding sources can be located. The Parish's portions of ad valorem tax collections of \$21.4 million were slightly lower than that of 2009. I do not expect this trend to continue in 2011; rather I feel more stability for ad valorem taxes next year with a chance of a slight increase from 2010. Below are two charts showing the history of both Sales tax collections as well as Ad Valorem tax collections for the past 10 years.

ST CHARLES PARISH HISTORY OF SALES TAX COLLECTIONS

Year		Collections	% Change
2000	Actual	16,328,444	
2001		20,064,831	18.62%
2002		18,046,778	-11.18%
2003		18,043,802	-0.02%
2004		20,304,469	11.13%
2005		24,488,947	17.09%
2006		28,935,942	15.37%
2007		29,571,280	2.15%
2008		32,221,464	8.22%
2009		29,980,632	-7.47%
2010		27,745,957	-8.05%

HISTORY OF AD VALOREM TAX COLLECTIONS

Year		Collections	% Change
2000	Actual	15,861,644	
2001		16,347,257	2.97%
2002		17,169,308	4.79%
2003		17,225,420	0.33%
2004		17,011,703	-1.26%
2005		17,619,869	3.45%
2006		17,789,328	0.95%
2007		18,978,482	6.27%
2008		20,524,245	7.53%
2009		21,457,700	4.35%
2010		21,440,223	-0.08%

The Wastewater fund is still operating at a loss. While this is primarily due to depreciation of existing plant and equipment, the fund is not funded at a level to prepare for future capital outlay. During 2010, we received approval of a \$6.5 million loan at .95% interest from the Department of Environmental Quality which will be used for capital outlay for the Wastewater Department, primarily on the two Sewer Treatment Plants, as well as vital upgrades to seven priority lift stations. As this loan will be repaid from the General Fund, the General Fund will therefore no longer supplement the Wastewater Department for additional capital outlay until the projects associated with the loan are completed.

The first official action beginning the 2011 budget process began in June of 2010. Memorandums were sent to department directors setting meeting dates to draft proposed budgets for each department for 2011. The process was concluded some eight months later with the budget being adopted. This concluded a period of intensive work by the Department of Finance as well as other Parish Departments that produced a budget document that will serve as a financial management tool for the Parish President, the Parish Council and the Parish Departments during fiscal year 2011.

The fixed asset system currently tracks 13,015 items with a cost (including infrastructure) of \$447 million. The system is used for financial reporting and inventory control.

The public records control and retention program was initiated by the Department of Finance in 1983. Since the program was initiated, a total of 6,809,921 documents have been stored on microfilm with significant savings being realized in the cost of storage of the public documents. A total of 561,330 public records were prepared, indexed and microfilmed during 2010.

2010 STATISTICAL INFORMATION

Total Gross Payroll Disbursements	\$22,281,225.80
-----------------------------------	-----------------

Total Payroll Checks Issued	14,787
-----------------------------	--------

Total Other Disbursements from Parish Funds	\$88,427,528.16
---	-----------------

Total Other Checks Issued from Parish Funds	11,996
---	--------

A handwritten signature in blue ink that reads "Grant M. Dussom, CPA". The signature is stylized, with the first name "Grant" written in a cursive-like font, followed by "M." and "Dussom" in a more formal script, and "CPA" in a bold, blocky font.

Grant M. Dussom, CPA